

July 8, 2013

The Randolph County Board of Commissioners met in regular session at 6:00 p.m. in the 1909 Randolph County Historic Courthouse Meeting Room, 145 Worth Street, Asheboro, NC. Commissioners Holmes, Frye, Haywood, Kemp and Lanier were present. Dr. Bob Shackelford, RCC President, gave the invocation and everyone recited the Pledge of Allegiance.

Public Comment Period

Pursuant to N.C.G.S. § 153A-52.1, Chairman Holmes opened the floor for public comment.

Alan Ferguson, 4794 Troy Smith Road, Liberty, referenced the many people donning red shirts in the audience, who were there to encourage the Commissioners to abandon the Liberty mega site project. He said that they have inquired with Secretary of Commerce and with all their state representatives, and everyone keeps telling them that the decision rests with the Randolph County Commissioners regarding the mega site. He said they are glad it is a Randolph County decision. He mentioned a poll taken in the Greensboro News and Record, where 72% of people who answered the poll question, “Should Randolph County build a mega site in Liberty,” said “no.” He added that the most important thing to point out is that they believe that the support of a project like this can be understood only by considering how much per job this would cost in public dollars. He referenced a recent study that examined the 240 largest public subsidy sites in the U.S. Mr. Ferguson and some of his neighbors reviewed that study and pulled the data concerning the auto manufacturing subsidies and found that the average was \$101,592 per job. The highest was a GM facility at \$864,250 per job and the cheapest of the top five was \$196,333 for a Toyota facility in Kentucky. He said he hopes some of this information will be helpful to the Board.

Commissioner Kemp asked Mr. Ferguson if any of the data included the ancillary jobs that resulted from the company locating to the particular mega site.

Mr. Ferguson said that the study did not address any of those jobs.

Jon Nance, Asheboro resident, said that he had been looking into the way Randolph County Commissioners are elected, which is by a districting system. He said he feels that this system is an effort in gerrymandering. He thinks instead of having districts, since County Commissioners’ decisions affect everyone, no matter what district a Commissioner is representing, everyone should be elected at large instead of by districts. Next, he referred to the Board’s public comment period rules, specifically, the rule that disallows criticism of any one member of the board. He said that although he doesn’t have anyone in particular to criticize, he feels this is a bad rule because anyone who can make a policy decision is worth being criticized directly instead of by the board at large. Finally, Mr. Nance said that since this is a budget meeting, he wanted to “reach out to the people who call themselves conservatives” and he challenged the Board to find a way to cut spending in order to lower taxes.

Chairman Holmes responded that they live in districts but are voted on at large.

Mr. Nance next mentioned the possibility of doing away with staggered terms.

Hearing no further comments, Chairman Holmes closed the public comment period.

Addition to Consent Agenda

Chairman Holmes announced that *Item H. Appoint David Jarrell to the Randolph County Social Services Board* had been added to the Consent Agenda.

Approval of Consent Agenda

On motion of Frye, seconded by Lanier, the Board voted unanimously to approve the Consent Agenda, as amended, and as follows:

- *approve regular meeting minutes & three sets closed session minutes of 6/3/13;*
- *approve budget meeting minutes of 5/28/13, 6/6/13, 6/10/13 and 6/17/13;*
- *unseal the following closed session meeting minutes: 7/9/12II, 12/3/12I, 1/7/13I, 2/4/13II;*
- *reappoint George Taylor, Marlana Hancock, John Henderson, William Neely and Rob Wilkins to the Criminal Justice Partnership Advisory Board;*
- *reappoint Phyllis Bell and Shirley Harrington to the Nursing Home Community Advisory Committee;*
- *reappoint Chris McLeod to the Planning and Zoning & Board of Adjustment;*
- *approve Budget Amendment #1, which follows, for carryover (from May approval) for purchase of additional property for regional landfill. County will receive reimbursement from operating partner:*

<i>2013-2014 Budget Ordinance—General Fund—Budget Amendment #1</i>		
<i>Revenues</i>	<i>Increase</i>	<i>Decrease</i>
<i>Appropriated Fund Balance</i>	<i>\$252,000</i>	
<i>Appropriations</i>	<i>Increase</i>	<i>Decrease</i>
<i>Public Works</i>	<i>\$252,000</i>	

- *appoint David Jarrell to the Randolph County Social Services Board.*

Addition to New Business Agenda

Chairman Holmes announced that a closed session for the purpose of consulting with our attorney regarding possible litigation, pursuant to NCGS 143-318.11(a)(3), had been added to Item K.

Presentation and Approval of 2013-2014 Randolph County Classification Plan

Stacy Griffin, Human Resources Director, presented the FY 2013-2014 Randolph County Classification Plan, with the changes that immediately follow, for the Board's consideration. She said that the Board's approval is required pursuant to the Randolph County Personnel Ordinance and in order for the County to comply with the Office of State Personnel requirements for filing our Pay Plan under G.S. 126 provisions, known as the State Personnel Act.

Proposed Changes:

- Addition of Purchasing Agent – Grade 163 under the Sheriff’s Office Pay Plan. This is a title addition only and is not a request for an additional position. A current employee will receive this title once added to the pay plan.
- Addition of Emergency Services Training Coordinator position – Grade 14 in Open Range pay plan. This is a title addition only and is not a request for an additional position. A current employee will be reclassified and receive this title once added to the pay plan.
- Reclassification of Benefits Coordinator from a Grade 18 to a Grade 16.
- Reclassification of Day Reporting Center Executive Director at Grade 19 to Adult Day Reporting Center Program Director at Grade 18.
- Reclassification of Program Supervisor at Grade 14 to Juvenile Day Reporting Center Program Director at Grade 18.
- Remove Every Child Ready to Read Coordinator at Grade 14. Grant ended June 30, 2013.
- Remove Licensed Clinical Addiction Specialist at Grade 17. Title was added for Day Reporting Center in 2012-2013 pay plan approval pending receipt of grant funds. Funds were never received.

On motion of Kemp, seconded by Frye, the Board voted unanimously to approve the 2013-2014 Randolph County Classification Plan, as presented, with the changes listed above, effective July 1, 2013.

Presentation and Acceptance of Annual Settlement Report

Debra Hill, Tax Assessor/Collector, presented the collection settlement reports (real and personal property and motor vehicles) for FY 2012-2013, as required by G.S. 105-373, and stated that the collection percentage for all tax districts was 99.27% for real estate, business and individual personal property.

On motion of Kemp, seconded by Haywood, the Board unanimously voted to accept the FY 2012-2013 settlement report, which is ATTACHED, as presented.

Charge to Collect Taxes

Chairman Holmes read aloud the charge to collect taxes to Debra Hill, Tax Supervisor, as follows:

Debra P. Hill is hereby authorized, empowered and commanded to collect the taxes set forth in the tax records filed in the office of the County Assessor and in the tax records delivered to her, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Randolph, and this order shall be a full and sufficient authority to direct, require, and enable her to levy on and sell any real and personal property of such taxpayers, for and on account thereof, in accordance with law.

Annual Report of the Historic Landmark Preservation Commission

Hal Johnson, HLPC Chairman, provided an annual update as required by the ordinance creating the Commission, which was adopted by the Board of County Commissioners on June 2, 2008. The purpose of the Commission is to identify and formally recommend to the County Commissioners or participating municipalities, historic landmarks that embody important elements of the history, architecture, and heritage of Randolph County. The Commission consists of nine members and one

alternate, all of whom are appointed by the County Commissioners. Mr. Johnson noted that the HLPC website has received 33,582 visits during the last year and the HLPC Facebook page has been visited 3,902 times.

Mr. Johnson said that 17 local historic landmarks have been formally designated by the Randolph County Historic Landmark Commission and approved by the governing bodies of the participating local governments. He provided a PowerPoint presentation showing all the designations, as follows: 1909 Old County Courthouse, 1802 Sandy Creek Primitive Baptist Church, 1922 Old County Rest Home, 1838 Franklinsville Mfg. Co., 1855 Trinity Museum/Winslow House, 1782 Col. Andrew Balfour Cemetery, 1911 Pisgah Covered Bridge, 1775-1800 Mt. Shepherd Archeological Site, 1929 Sunset Theatre, 1850 Hanks Masonic Lodge, 1938 Asheboro Municipal Building, 1929 Charles McCrary House, and the 1939 J. Frank McCrary House, 1848 Austin Lawrence House, 1921 John Wesley's Stand, 1860 Marmaduke Robins Law Office, and the 1888 Fisher Estate Gatekeeper's House.

Mr. Johnson stated that the following Cultural Heritage Sites have been designated: 1920 Parkers Mill Bridge, 1789 Richland Lutheran Church & Cemetery, ca. 1760 Mill Creek Friends Meeting & Cemetery, 1905 Liberty Train Depot, 1885 Patterson Cottage/Liberty Museum, Old Asheboro Municipal Cemetery, 1951 Randolph High School, ca. 1790 Billy Trogdon Cemetery, and the ca. 1787 McMasters/Kivett Cemetery.

Approval of JAG Assistance Grant

Jane Leonard, Sheriff's Office Assistant Business Manager, stated that Randolph County has been designated to receive a grant for \$10,110 from the Bureau of Justice Assistance (JAG). The Sheriff's Office proposes to use the \$10,110 in the grant award to pay for the overtime expenses of officers who work on the Internet Crimes Against Children Task Force. These officers investigate persons who use the internet to lure children who might be susceptible to meet with them for illegal purposes, and also use the internet to disseminate child pornography. These officers work these cases after hours in addition to their regular duties. Ms. Leonard said that per grant requirement, an ad was placed in the *Courier Tribune* on June 23, 2013, announcing the grant and seeking public comment. Also per grant requirement, a copy of the grant application was delivered to the County Manager on July 8, 2013. Ms. Leonard requested that the Board accept the grant funds in the amount of \$10,110, should the application be approved, and that the Sheriff's Office be permitted to spend the funds as requested and as specified in the grant application.

On motion of Frye, seconded by Lanier, the Board voted unanimously to approve the request of the Sheriff's Department to accept the JAG Grant in the amount of \$10,110, if so awarded by the Bureau of Justice Assistance, and to use the grant funding to pay for overtime expenses for officers who work on the Internet Crimes Against Children Task Force, as requested.

Approval to Spend Law Enforcement Restricted Funds by Sheriff's Office & Budget Amendment

Jane Leonard, Sheriff's Office Assistant Business Manager, said that Sheriff Reid is requesting permission to spend \$2,000 in Law Enforcement Restricted Funds. The funds will be used in undercover operations.

On motion of Lanier, seconded by Haywood, the Board voted unanimously to approve the expenditure of \$2,000 in Law Enforcement Restricted Funds to be used in undercover operations and Budget Amendment #2, as follows:

2013-2014 Budget Ordinance—General Fund—Budget Amendment #2		
Revenues	Increase	Decrease
<i>Appropriated Fund Balance</i>	<i>\$2,000</i>	
Appropriations	Increase	Decrease
<i>Sheriff</i>	<i>\$2,000</i>	

Road Naming Public Hearing and Action

County Planning Director Hal Johnson said that Jesse Hill is requesting that private road, Marvin Hill Place, located off Finch Farm Road in Trinity Township, be renamed Barbara Lane. Jesse Hill is the son of Marvin Hill, who passed away in 1965. Mr. Hill and his wife, Barbara, have resided on Marvin Hill Road since 1960. Barbara passed away a year ago and the property owners have agreed to seek renaming the private road to Barbara Lane in memory of Jesse Hill's wife, Barbara. The County Planning Board reviewed the request for this road name change on June 4, 2013 and recommended unanimously that it be approved.

Chairman Holmes opened the public hearing. Hearing no comments, the public hearing was closed.

On motion of Frye, seconded by Haywood, the Board voted unanimously to rename Marvin Hill Place in Trinity Township to Barbara Lane.

Approval of Purchase of Ambulances

Emergency Services Director Donovan Davis said that pursuant to N.C.G.S. 143-129 formal bidding requirements, the following bids were received on July 11, 2012 for two Type III, Class 1, (4 x 2) DRW KKK Certified 2012 Ambulances for the Emergency Services Department:

VENDOR	UNIT COST	TOTAL BID	STATUS
Taylor Made Ambulances, (Arkansas)	\$121,522	\$243,044	Compliant
Southeastern Specialty Vehicles, (NC)	\$127,466	\$254,932	Compliant
Select Custom Apparatus, (NC)	\$134,540	\$269,080	Compliant

Mr. Davis said that all three bids were found to be acceptable and compliant, with only minor exceptions in meeting or exceeding the required specifications outlined in RFB #12-0601. However, after physically inspecting Taylor Made Ambulances that had been recently purchased by other NC counties, it was determined that the quality was not comparable to our standards and the Board approved the purchase from Southeastern Specialty Vehicles for those ambulances in 2012 instead of from Taylor Made. Now, Southeastern has agreed to honor the current (2012) RFP pricing for two (2) Type III, Class 1, (4 x 2) DRW KKK Certified **2013** Ambulances. Mr. Davis requested that the Board award the bid to *Southeastern Specialty Vehicles, Inc.* as the lowest responsive and responsible bidder, in the amount of \$254,932. He said that funding had already been allocated in his FY 2013-2014 budget to purchase the two ambulances and associated equipment.

On motion of Lanier, seconded by Kemp, the Board voted unanimously to award the bid to Southeastern Specialty Vehicles, Inc. in the amount of \$254,932 for the purchase of two Type III, Class 1, (4 x 2) DRW KKK Certified 2013 Ambulances, as requested.

Approval of Contract for Professional Monitoring Services at Closed Landfill

Paxton Arthurs, Public Works Director, said that several times each year, Randolph County is required to perform monitoring of water and gas wells at the landfill, which was closed in 1997, as well as, subsequent reporting of results to the North Carolina Department of Environment and Natural Resources (NCDENR). Golder Associates of NC has once again provided a proposal to perform these tasks. The total cost of performing these activities and the associated consulting services is \$66,650, which will be paid from the Landfill Closure Fund. Mr. Arthurs recommended that the Board accept this proposal and award a contract to Golder Associates of NC at a cost of \$66,650.

On motion of Kemp, seconded by Lanier, the Board voted unanimously to award a contract to Golder Associates in the amount of \$66,650 for professional monitoring services at the closed landfill, as ed.

Election of Voting Delegate for NCACC Annual Conference

On motion of Haywood, seconded by Lanier, the Board voted unanimously to elect Commissioner Frye as the voting delegate for the NCACC Conference in August.

Closed Session

At 7:02 p.m., on motion of Frye, seconded by Haywood, the Board voted unanimously to go into closed session to discuss matters relating to the location or expansion of business in the area, pursuant to [N.C.G.S.143-318.11(a)(4)] and to consult with our attorney to consider and give instructions concerning a potential or actual claim, administrative procedure, or judicial action pursuant to [N.C.G.S.143-318.11(a)(3)].

Regular Meeting Resumed

At 7:48 p.m., the Board returned to regular session.

Adjournment

At 7:48 p.m., on motion of Kemp, seconded by Frye, the Board voted unanimously to adjourn.

J. Harold Holmes, Chairman

Darrell L. Frye

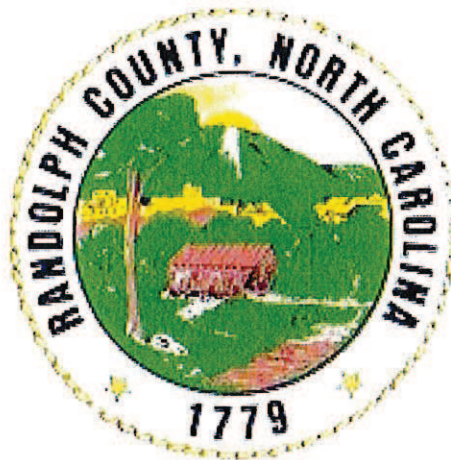
Phil Kemp

Arnold Lanier

Stan Haywood

Cheryl A. Ivey, Clerk to the Board

2012 – 2013 FISCAL YEAR



ANNUAL SETTLEMENT

DEBRA P HILL

TAX ADMINISTRATOR

2012-2013 FISCAL YEAR

ANNUAL SETTLEMENT REPORT

SETTLEMENT REPORT HIGHLIGHTS

- The 2012-2013 overall collection percentage for all tax districts was **99.27%** for real estate, business and individual personal property. The collection percentage for the County was **99.19%**.
- Graph of current and prior years' collection percentage rates.
- 2012-2013 delinquent tax is **\$613,173.04**. Total delinquent taxes for all years are **\$1,396,231.00**. These amounts include bankruptcy \$250,127.15 and Property Tax Commission appeals \$17,396.29.
- The Registered Motor Vehicle collection percentage was **87.00%**. Total vehicles billed were 137,294. Total value was \$1,001,338,928. Average vehicle value was \$7293.
- Graph of current and prior year RMV collection percentage rates.
- The average statewide tax collection percentage from the Local Government Commission. Annual 98.07% RMV 86.79%
- The amount of discount given for early payment was **\$1,034,410.00** which is 61.72% of annual taxes paid during this period.
- Minimal Tax Report. The total amount released for \$3.50 or less original principal amount tax bill was **\$20,971.00**. 83.24% of the minimal tax bills were for registered motor vehicle bills and 16.76% were annual bills.
- Total number of enforced collection legal actions between 7/6/12 and 6/17/13 was 20,337. The breakdown is: Bank attachments 3816; Monies attachments 22; Rent attachments 14; Wage garnishments 16,485.

Annual Settlement For Year Ending June 30, 2013

Report For All Districts

Real, Individual, Business and Public Utilities

	<u>All Districts</u>
Beginning Balance Current	\$82,707,151.00
Public Utilities	\$2,128,316.00
Supplemental & Discoveries	\$370,322.00
Less Adjustments & Releases	<u>\$1,412,853.00</u>
Net Levy	<u>\$83,792,936.00</u>

Collections Current	\$83,182,577.00	99.27% Collection Rate
Collections Delinquent	<u>\$578,414.00</u>	
Total Collections	<u>\$83,760,991.00</u>	

Total Ending Receivables \$1,396,231.00

Registered Motor Vehicle

Billing for 2011	\$8,667,426.00
Additions	\$7,509.00
Less Adjustments & Releases	<u>\$168,443.00</u>
Net Levy	<u>\$8,506,492.00</u>

Collections Current	\$7,400,420.00	87.00% Collection Rate
Collections Delinquent	<u>\$1,000,801.00</u>	
Total Collections	<u>\$8,401,221.00</u>	

Total Ending Receivables \$2,089,639.00

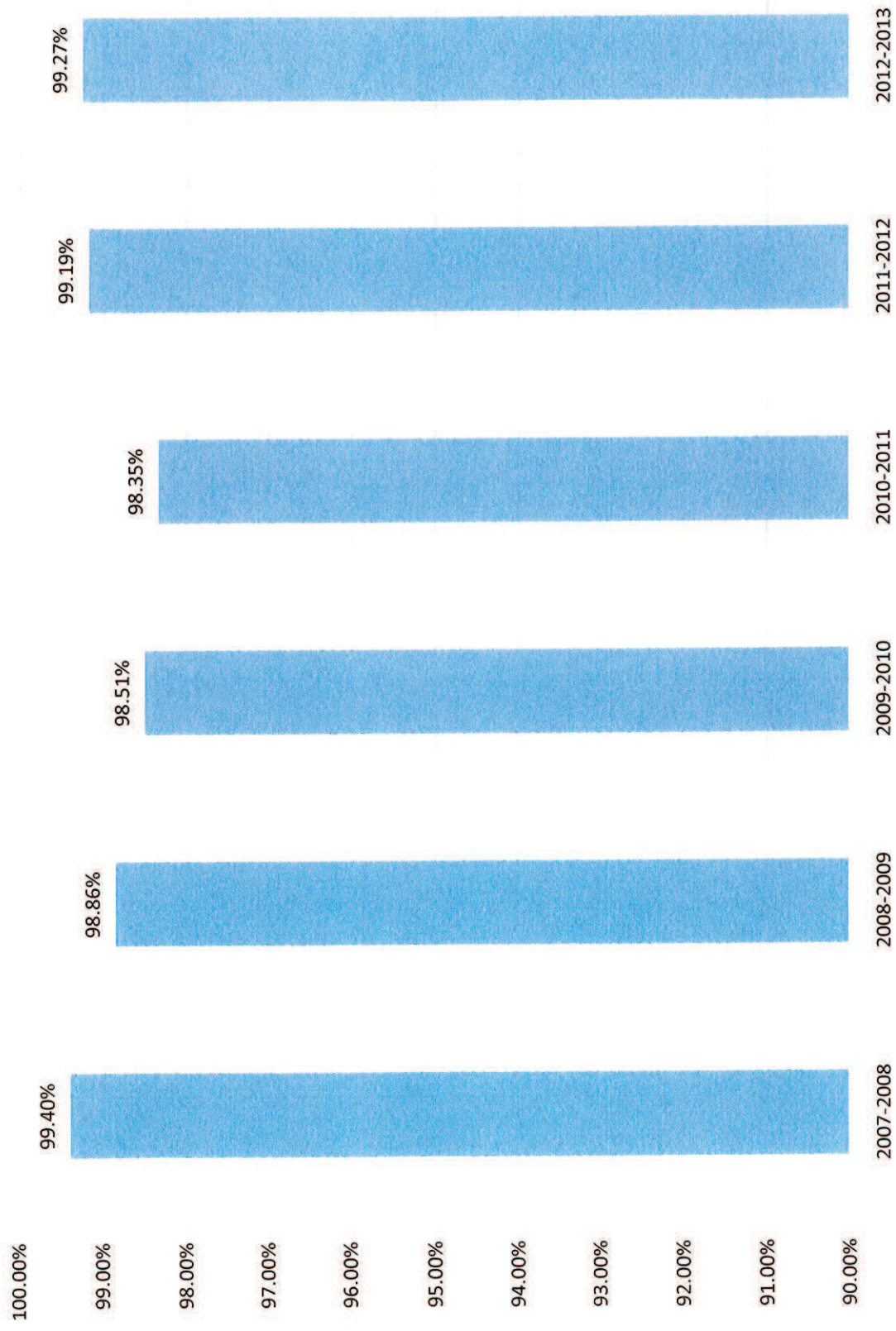
Releases for Real, Individual, Business, Public Utilities & Registered Motor Vehicles

Discount Releases	\$1,034,410.00
Less Than \$3.50 Minimum Bill	\$20,971.00
Releases & adjustments Current	\$525,915.00
Releases & adjustments Prior	\$56,290.00

Other Fees Collected

Current Year Fee Collection	\$384,537.00
Prior Year Fee Collection	\$101,811.00
RMV Current Fee Collection	\$155,115.00
RMV Prior Fee Collection	\$281,054.00

Overall Collection Percentage



2012-2013 Fiscal Year
Delinquent List

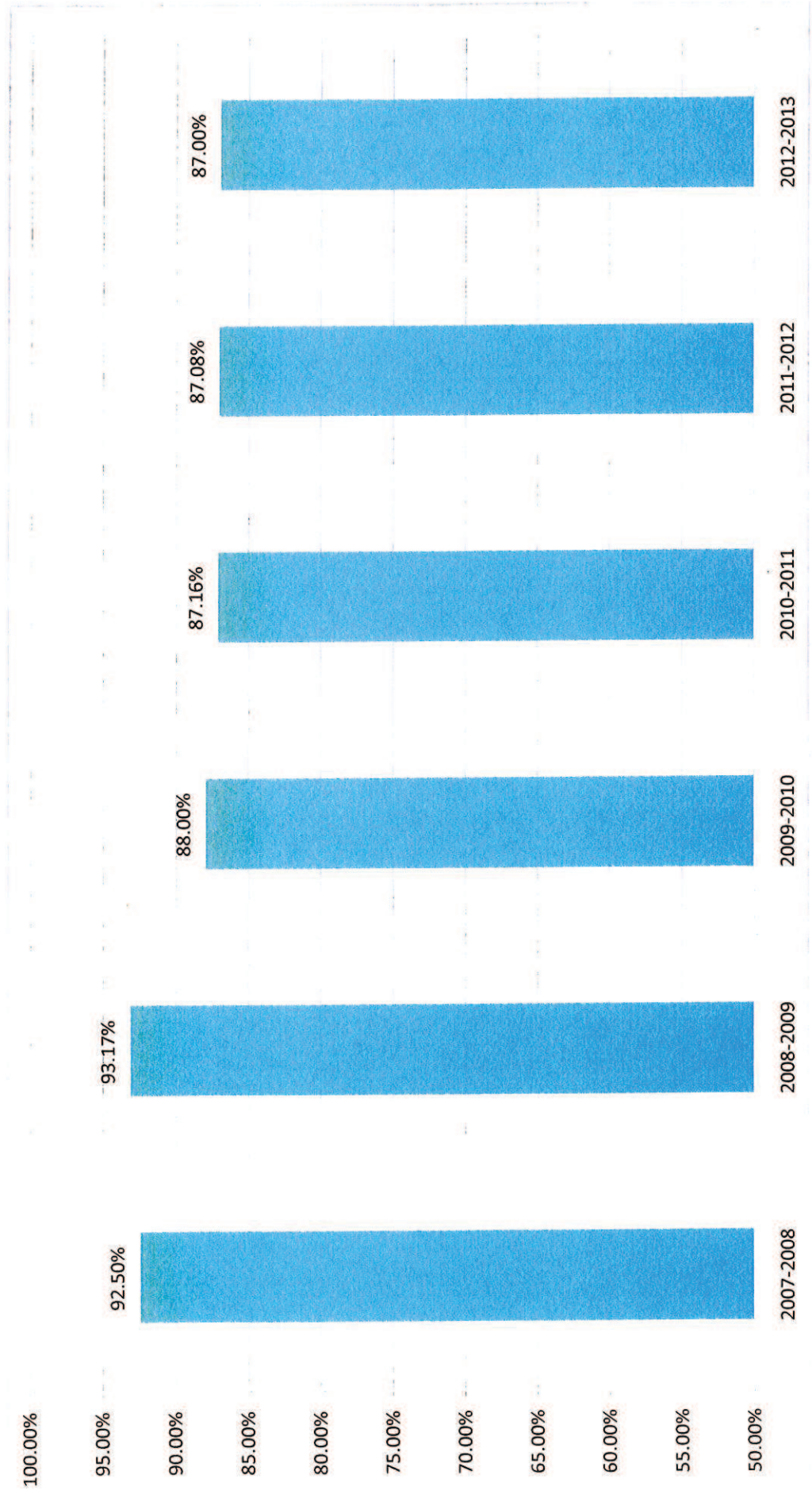
REAL ESTATE	\$ 479,070.35
INDIVIDUAL PERSONAL PROPERTY	\$ 103,835.25
BUSINESS PERSONAL PROPERTY	\$ 30,255.68
PUBLIC	\$ 11.76
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TOTAL	\$ 613,173.04

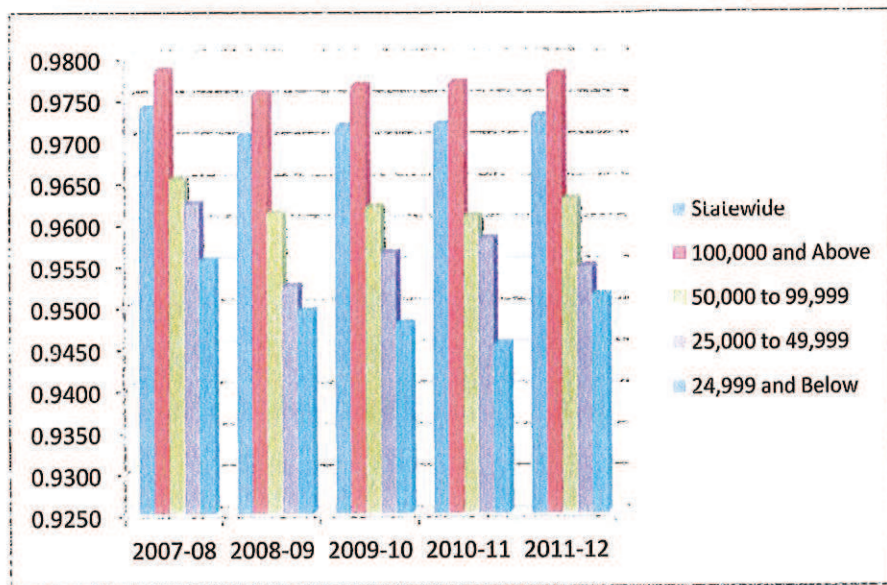
Taxes uncollectable for fiscal years 2003-2012 due to bankruptcy

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
bk 07	\$759.00	\$58,712.82	\$142.82	\$1,178.87	\$118.33	\$1,265.51	\$383.76	\$918.93	\$542.72	\$5,780.07
bk 11	\$0.00	\$418.68	\$495.27	\$392.35	\$25.19	\$1,210.67	\$0.00	\$51,717.86	\$0.00	\$25.31
bk 13	\$2.40	\$1.52	\$8.76	\$426.44	\$265.68	\$1,120.59	\$973.50	\$1,465.96	\$3,493.18	\$3,469.34
PP bk	\$1,000.95	\$63.50	\$0.00	\$6.23	\$5.97	\$402.14	\$11,773.50	\$8,365.11	\$34,058.49	\$59,135.73
	Total									
Total	\$1,762.35	\$59,196.52	\$646.85	\$2,003.89	\$415.17	\$3,998.91	\$13,130.76	\$62,467.86	\$38,094.39	\$250,127.15

BK07	Chapter 7	Bankruptcy usually only lasts 3-6 months-no assets
BK11	Chapter 11	Bankruptcy filed by businesses who are reorganizing
BK13	Chapter 13	Bankruptcy can last as long as 5-6 years-payments received through court
PP BK	Post Petition Bankruptcy	claims for real estate Chapter 13 bills and any other bills incurred after initial filing

Registered Motor Vehicle Collection Percentage



Average Tax Collection Percentages By Year

The average statewide tax collection percentage for 2011-12 increased slightly with slight increases (decreases) across the population groups. Overall the tax collection percentages for most units in the State remain high, but there is room for improvement in some instances.

An overall trend that can be noted is that tax collection percentages for counties vary according to population, with the largest counties having the highest tax collection percentages. This trend is consistent for the four preceding years. Within each population grouping, there may be substantial variation in collection rates, meaning that not all small counties have lower tax collection rates and vice versa. Again, our overall collection rates remain high, regardless of population group.

Average 2011-12 Tax Collection Percentages

<u>Population Grouping</u>	<u>Excluding Motor Vehicles</u>	<u>Motor Vehicles</u>
Statewide	98.07	86.79
100,000 and Above	98.53	87.74
50,000 to 99,999	97.20	85.61
25,000 to 49,999	96.46	81.55
24,999 and Below	95.93	83.41

STATE OF NORTH CAROLINA

COUNTY OF RANDOLPH

TAX COLLECTOR'S REPORT OF
MINIMAL TAXES PURSUANT TO
G.S. 105-321(f)

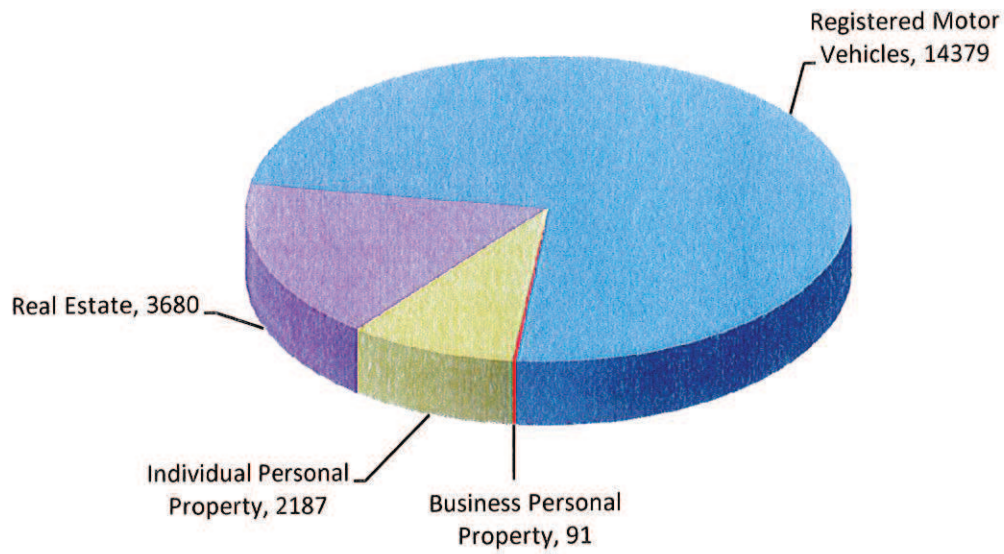
Debra Hill, Randolph County Tax Collector, being duly sworn, deposes and says the following:

A complete list of minimal taxes when the "total original principal amount is \$3.50 or less" is available for inspection. The total amount as of July 1, 2013, is \$20,971.00.

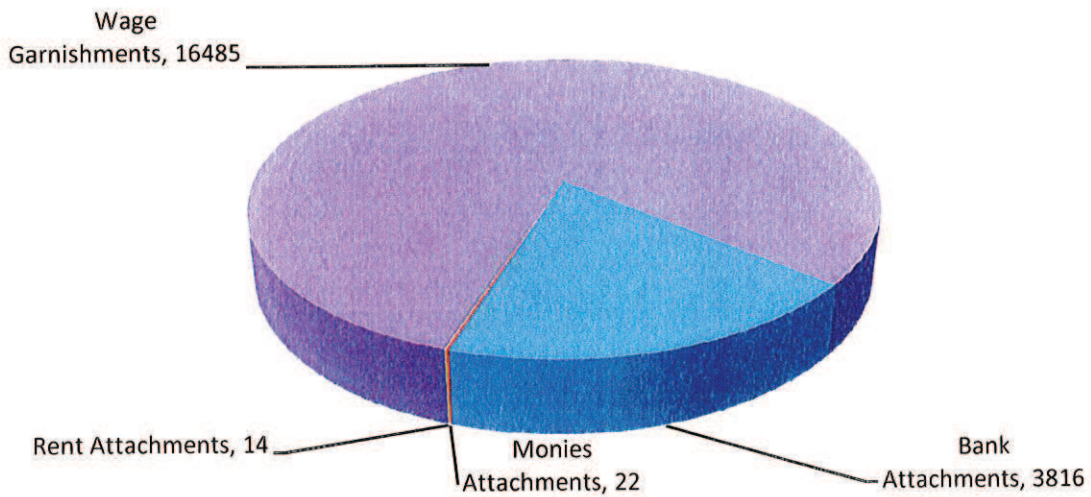
A handwritten signature in cursive script that reads "Debra Hill".

Debra Hill
Randolph County Tax Administrator

Enforced Collections by Bill Type



Enforced Collections by Type



§ 105-373. Settlements.**(a) Annual Settlement of Tax Collector. –**

- (1) Preliminary Report. –** After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make a sworn report to the governing body of the taxing unit showing:
 - a. A list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person; and
 - b. A list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. (To this list the tax collector shall append his statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he shall report such other information concerning these taxpayers as may be of interest to or required by the governing body, including a report of his efforts to make collection outside the taxing unit under the provisions of G.S. 105-364.) The governing body of the taxing unit may publish this list in any newspaper in the taxing unit. The cost of publishing this list shall be paid by the taxing unit.
- (2) Insolvents. –** Upon receiving the report required by subdivision (a)(1), above the governing body of the taxing unit shall enter upon its minutes the names of persons owing taxes (but who listed no real property) whom it finds to be insolvent, and it shall by resolution designate the list entered in its minutes as the insolvent list to be credited to the tax collector in his settlement.
- (3) Settlement for Current Taxes. –** After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make full settlement with the governing body of the taxing unit for all taxes in his hands for collection for the preceding fiscal year.
 - a. In the settlement the tax collector shall be charged with:
 1. The total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries;
 2. All penalties, interest, and costs collected by him in connection with taxes for the current year; and
 3. All other sums collected by him.
 - b. The tax collector shall be credited with:
 1. All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit;
 2. Releases duly allowed by the governing body;
 3. The principal amount of taxes constituting liens on real property;
 4. The principal amount of taxes included in the insolvent list determined in accordance with subdivision (a)(2), above;
 5. Discounts allowed by law;
 6. Commissions (if any) lawfully payable to the tax collector as compensation; and
 7. The principal amount of taxes for any assessment appealed to the Property Tax Commission when the appeal has not been finally adjudicated.

The tax collector shall be liable on his bond for both honesty and faithful performance of duty; for any deficiencies; and, in addition, for all criminal penalties provided by law.

The settlement, together with the action of the governing body with respect thereto, shall be entered in full upon the minutes of the governing body.

- (4) Disposition of Tax Receipts after Settlement. –** Uncollected taxes allowed as credits in the settlement prescribed in subdivision (a)(3), above, whether represented by tax liens held by the taxing unit or included in the list of insolvents, shall, for purposes of collection, be recharged to the tax collector or charged to some other person designated by the governing body of the taxing unit under statutory authority. The person charged with uncollected taxes shall:
 - a. Give bond satisfactory to the governing body;
 - b. Receive the tax receipts and tax records representing the uncollected taxes;
 - c. Have and exercise all powers and duties conferred or imposed by law upon tax

collectors; and

d. Receive compensation as determined by the governing body.

(b) Settlements for Delinquent Taxes. – Annually, at the time prescribed for the settlement provided in subdivision (a)(3), above, all persons having in their hands for collection any taxes for years prior to the year involved in the settlement shall settle with the governing body of the taxing unit for collections made on each year's taxes. The settlement for the taxes for prior years shall be made in whatever form is satisfactory to the chief accounting officer and the governing body of the taxing unit, and it shall be entered in full upon the minutes of the governing body.

(c) Settlement at End of Term. – Whenever any tax collector fails to succeed himself at the end of his term of office, he shall, on the last business day of his term, make full and complete settlement for all taxes (current or delinquent) in his hands and deliver the tax records, tax receipts, tax sale certificates, and accounts to his successor in office. The settlement shall be made in whatever form is satisfactory to the chief accounting officer and the governing body of the taxing unit, and it shall be entered in full upon the minutes of the governing body.

(d) Settlement upon Vacancy during Term. – When a tax collector voluntarily resigns, he shall, upon his last day in office, make full settlement (in the manner provided in subsection (c), above) for all taxes in his hands for collection. In default of such a settlement, or in case of a vacancy occurring during a term for any reason, it shall be the duty of the chief accounting officer or, in the discretion of the governing body, of some other qualified person appointed by it immediately to prepare and submit to the governing body a report in the nature of a settlement made on behalf of the former tax collector. The report, together with the governing body's action with respect thereto, shall be entered in full upon the minutes of the governing body. Whenever a settlement must be made in behalf of a former tax collector, as provided in this subsection (d), the governing body may deliver the tax receipts, tax records, and tax sale certificates to a successor collector immediately upon the occurrence of the vacancy, or it may make whatever temporary arrangements for the collection of taxes as may be expedient, but in no event shall any person be permitted to collect taxes until he has given bond satisfactory to the governing body.

(e) Effect of Approval of Settlement. – Approval of any settlement by the governing body does not relieve the tax collector or his bondsmen of liability for any shortage actually existing at the time of the settlement and thereafter discovered; nor does it relieve the collector of any criminal liability.

(f) Penalties. – In addition to any other civil or criminal penalties provided by law, any member of a governing body of a taxing unit, tax collector, or chief accounting officer who fails to perform any duty imposed upon him by this section shall be guilty of a Class 1 misdemeanor.

(g) Relief from Collecting Insolvents. – The governing body of any taxing unit may, in its discretion, relieve the tax collector of the charge of taxes owed by persons on the insolvent list that are five or more years past due when it appears to the governing body that such taxes are uncollectible.

(h) Relief from Collecting Taxes on Classified Motor Vehicles. The board of county commissioners may, in its discretion, relieve the tax collector of the charge of taxes on classified motor vehicles listed pursuant to G.S. 105-330.3(a)(1) that are one year or more past due when it appears to the board that the taxes are uncollectible. This relief, when granted, shall include municipal and special district taxes charged to the collector. (1939, c. 310, s. 1719; 1945, c. 635; 1947, c. 484, ss. 3, 4; 1951, c. 300, s. 1; c. 1036, s. 1; 1953, c. 176, s. 2; 1955, c. 908; 1967, c. 705, s. 1; 1971, c. 806, s. 1; 1983, c. 670, s. 22; c. 808, ss. 5-7; 1987, c. 16; 1991, c. 624, s. 3; 1991 (Reg. Sess., 1992), c. 961, s. 10; 1993, c. 539, s. 726; 1994, Ex. Sess., c. 24, s. 14(c); 1997-456, s. 27; 2006-30, s. 7.)